In the Claims:

1. - 23. Cancelled

24. (Currently Amended) A method of forming a semiconductor device, the method comprising:

forming a cell gate oxide in a cell region;

forming a logic gate oxide in a periphery region;

forming a first doped polysilicon layer on the cell gate oxide; and

forming a second polysilicon layer, the second polysilicon layer being in contact with the logic gate oxide in the periphery region and in contact with a major surface of the first doped polysilicon layer in the cell region;

wherein the logic gate oxide and the first doped polysilicon layer form a first transistor and the cell gate oxide, the first doped polysilicon layer, and the second polysilicon layer form a second transistor.

- 25. (Original) The method of claim 24 wherein the second polysilicon layer positioned above the cell gate oxide is a p-type doped polysilicon.
- 26. (Original) The method of claim 25 wherein the second polysilicon layer is doped with a material selected from the group consisting essentially of phosphorous, nitrogen, arsenic, and antimony.
- 27. (Previously Presented) The method of claim 24 wherein the step of forming a first doped polysilicon layer is performed by depositing by furnace an in-situ doped polysilicon.

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- 28. (Original) The method of claim 27 wherein depositing by furnace is performed at a temperature of about 540° C to about 640° C.
- 29. (Original) The method of claim 24 wherein the second polysilicon layer is formed of undoped polysilicon.
- 30. (Original) The method of claim 24 further comprising the step of doping the second polysilicon layer located above the cell gate oxide with a p-type dopant.
- 31. (Original) The method of claim 30 further comprising the step of doping the second polysilicon layer located above the logic gate oxide with an n-type dopant.
- 32. (Original) The method of claim 30 further comprising the step of doping the second polysilicon layer located above the logic gate oxide with a p-type dopant.
- 33. (Original) The method of claim 30 wherein the p-type dopant is selected from the group consisting essentially of phosphorous, nitrogen, arsenic, and autimony.
- 34. (New) A method of forming a semiconductor device, the method comprising: forming a gate oxide in a first region and a second region;

forming at least one or more conductive gate layers on the gate oxide in the first region and the second region; and

forming one or more additional conductive gate layers over the one or more conductive gate layers in the second region;

wherein the gate oxide and the one or more conductive gate layers in the first region form

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a first transistor and the gate oxide, the one or more conductive gate layers, and the one or more additional gate layers in the second region form a second transistor.

- 35. (New) The method of claim 34, wherein at least one of the additional conductive gate layers positioned above the cell gate oxide comprises a p-type doped polysilicon.
- 36. (New) The method of claim 34, wherein the forming one or more additional conductive gate layers is performed at least in part by depositing by furnace an in-situ doped polysilicon.
- 37. (New) The method of claim 36, wherein depositing by furnace is performed at a temperature of about 540° C to about 640° C.
- 38. (New) The method of claim 34, wherein at least one of the additional conductive gate layers is formed of undoped polysilicon.
- 39. (New) A method of forming a semiconductor device, the method comprising: forming a gate oxide in a first region and a second region; and

forming a conductive gate layer on the gate oxide in the first region and the second region, the conductive gate layer comprising one or more layers of a conductive material, the conductive gate layer in the first region having fewer layers than the conductive gate layer in the second region;

wherein the gate oxide and the conductive gate layer in the first region form a first transistor in the first region and the gate oxide and the conductive gate layer form a second transistor in the second region.

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- 40. (New) The method of claim 39, wherein at least one of the layers comprises a p-type doped polysilicon.
- 41. (New) The method of claim 39, wherein the forming the conductive gate layer is performed at least in part by depositing by furnace an in-situ doped polysilicon.
- 42. (New) The method of claim 41, wherein depositing by furnace is performed at a temperature of about 540° C to about 640° C.
- 43. (New) The method of claim 39, wherein at least one of the layers is formed of undoped polysilicon.

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